

SCHEDULES

SCHEDULE 6

SEED ENTERPRISE INVESTMENT SCHEME

PART 3

CONSEQUENTIAL AMENDMENTS

TCGA 1992

- 22 In Schedule 5B (enterprise investment scheme: re-investment), in paragraph 2 (postponement of original gain)—
- (a) in sub-paragraph (3)(b), after “Schedule” insert “or paragraph 1(5) of Schedule 5BB”, and
 - (b) in sub-paragraph (4), after “this Schedule” insert “or paragraph 1(5) of Schedule 5BB”.